Louisville/Jefferson County Metro Revenue Commission

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                    Commissioners of the
                    Revenue Commission
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                       Secretary/Treasurer
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Administration
- Policy Development
- Human Resources
- Taxpayer Advocate
- Taxpayer Education
- Training

Revenue Technology Services
- Systems Development
- Network Administration
- Workflow Administration
- Help Desk

Document Management
- Mail Room
- Preprocessing
- Scanning
- Indexing/ Quality Control
- File Room

Taxpayer Processing Registration
- Forms Review and Problem Coding
- Registration
- Refunds Processing
- Taxpayer Services

Financial Operations
- Financial Accounting
- Budget
- Facility Maintenance
- Cash Management

Taxpayer Audit
- Audit and Problem Resolution
- Refunds Approval
- IRS Matching
- 1099 Assessment Program

Legal & Collections
- Legal Services
- Collections Delinquent Tax
- Research
- Litigation

Compliance, Detection & Discovery
- Taxpayer Compliance
- Taxpayer Detection
- Taxpayer Discovery
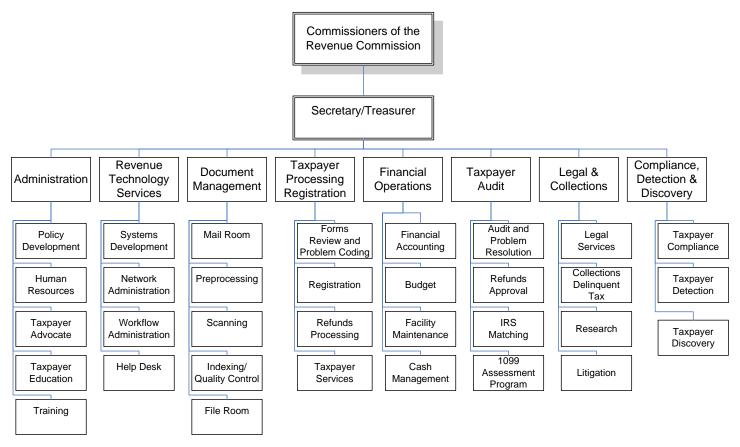
REVENUE COMMISSION

Department Mission

The mission of the Louisville Metro Revenue Commission is to perform fair and cost-effective revenue collection services through the enforcement of local laws and regulations.

REVENUE COMMISSION

Programs and Services

Financial Operations is responsible for monitoring and managing the accounting/financial systems of the Metro Revenue Commission, its operating budget and the collection of occupational license fees, transient room taxes and insurance premium taxes. Duties include issuing financial reports; providing and coordinating cash management of invested tax revenue; and fiduciary duties for distributing tax collections, bond payments and investment incomes to government agencies.

Revenue Technology is responsible for operating, maintaining and modifying all internal computer systems including but not limited to support of the Tax Revenue and Imaging systems, maintaining the IRS information exchange network, maintaining the Business Continuity Plan by safeguarding data, software, and hardware for possible disaster recovery. Revenue Technology provides service capabilities for all departmental electronic communications, maintains a secure, state-of-the-art technical environment; ensures all employees can perform approved functions effectively and efficiently; and provides real-time monitoring of all servers, multiple web-sites, and switches for immediate response to any potential problems.

Document Management is responsible for the processing of all incoming and non-systems generated outgoing mail, sorting and distribution of all incoming tax forms and correspondence through the imaging system, verifies and enters tax data, pre-processes tax return documents into systems, receives and distribute incoming faxes, indexing of incoming records, and management of files. Responsible for the initial handling of checks in preparation for batching and depositing. Identify returned mail as bad addresses.

Taxpayer Processing is responsible for processing all incoming taxpayer information, tax forms, statements, refund requests, correspondence, registrations, and maintains needed files and records. Establishes initial return problem/audit codes, conducts initial review, and process returns, and processes refund requests. Provide necessary taxpayer service to all walk-ins and telephone communications with the public, communicate through the internet and staff the taxpayer reception area.

Taxpayer Audit is responsible for resolving problematic and specialty tax returns and accounts, by reviewing and amending tax returns, and issuing appropriate notification to taxpayer. Performs desk and field audits, reviews and processes applications for tax refunds, processes insurance premium returns, and issues taxpayer assessments identified through the 1099 Matching Program. Maintains IRS records and runs the IRS Matching Program.

REVENUE COMMISSION

**Programs and
Services
(continued)**

Legal and Collection is responsible for handling any necessary litigation and bankruptcy of occupational taxes. It issues warrants and summons, attends court proceedings, and establishes and monitors taxpayer payment plans. Initiate contact with delinquent taxpayers, pursue legal action for non-compliance and/or non-payment, researches taxpayer bad addresses, and skip trace, missing taxpayers.

Compliance Detection and Discovery is responsible for performing detection and discovery procedures and field investigations to identify persons who work, employ, or otherwise are engaged in business in Louisville Metro, and have failed to register. Compares agency databases against other databases and helps taxpayers become compliant. Also, serves audit and compliance letters in the field. Conducts required fieldwork for the Legal and Collections Division.

REVENUE COMMISSION

Goals & Indicators

Financial Operations
- Promote electronic fund transfers of tax payments, monitor and maintain reporting accuracies.
- Issue monthly financial statements timely and accurately.
- Monitor and maintain the operating budget and financial systems for the Metro Revenue Commission.
- Perform cash management functions including investment of collected revenue, and distribute collections as required.
- Make bond payments when required.

Revenue Technology
- The Technology Division is responsible for providing a secure, state-of-art technical environment, ensuring all employees of the Metro Revenue Commission can perform their functions effectively and efficiently.
- Provide maintenance and enhancements to our Tax Revenue and Imaging applications in order to support the goals of the Agency and its Divisions.
- Technology Division maintains web sites, makes improvements and modification as required and monitors usage and performance continuously.
- To control the cost of communicating with the taxpayer through the use of the latest technology. Evaluate best system practices and system correspondence to reduce mailing and postage expense, and to increase taxpayer compliance and revenues.
- Investigate and develop a plan to provide either electronic or web based filing and registration, or combination of both.

Document Management
- Work with management to evaluate alternatives for processing of manual payments into electronic payments.
- Monitor key depositors to ensure deposits are received and processed timely.
- Maintain the archived taxpayer information by adding new taxpayer information and timely purging taxpayer information beyond required retention dates.
- Update correspondence processing queues for closed businesses, trade names, Taxpayer Identification Number (TIN), and e-mail addresses and all other incoming correspondence.

REVENUE COMMISSION

Goals & Indicators (continued)

Taxpayer Processing
- Update Taxpayer Master Database for closed businesses, trade Names, TIN, and e-mail addresses.
- Implement a new Automated Call Distribution (ACD) System and monitor same system.
- Develop training documentation for Taxpayer Processing and Taxpayer Service Divisions.
- Continually strive to reduce the backlog of tax returns and documents in processing.
- Track certain types of tax documents so that they can be quickly processed.
- Assist in the implementation of Online Taxpayer registration.
- Assist in the implementation of W-1 electronic filing.

Audit
- Continue IRS Matching Program as a source to generate additional revenue.
- Investigate the Kentucky Revenue Cabinet Exchanged Data Program and the Kentucky Insurance Commissioners as sources to generate additional revenue.
- Audit of Employer W-2's and W-3's for improper employee withholding including Kentucky Jobs Development Act employee returns.
- Help to implement House Bill 107 & House Bill 458 and issue updated new regulations.
- Issue current tax year 1099 Assessments.
- Implement additional audit training to expand current staff capabilities.

Legal and Collections
- Increase staff to improve collection of delinquent license taxes and percentage of taxpayer filed returns.
- Expand policies, procedures and reports to prioritize delinquent accounts.
- Expand the use of legal and collection capabilities, such as, criminal warrants, civil complaints, payment plans, garnishments, judgments, and liens on identified delinquent taxpayers to increase collection of license taxes owed.
- Help implement an Automated Call Distribution System that will improve productivity and efficiency.
- Provide training to improve quality and expand knowledge base.

Compliance, Detection, and Discovery
- Perform detection and discovery procedures to identify persons who work, have employees, or who otherwise are engaged in business inside Louisville Metro and have failed to register with the Metro Revenue Commission.
- Conduct investigations, and research that will increase tax registrations and revenue.
- Work in conjunction with other Louisville Metro Agencies to investigate non-compliant taxpayers.

Revenue Commission   **Budget Summary**

	Prior Year Actual 2004-2005	Original Budget 2005-2006	Revised Budget 2005-2006	Mayor's Recommended 2006-2007	Council Approved 2006-2007
Agency Receipts	4,571,200	5,492,300	5,492,300	5,598,600	5,598,600
Total Revenue:	4,571,200	5,492,300	5,492,300	5,598,600	5,598,600
Personal Services	3,132,900	3,672,800	3,672,800	3,707,600	3,707,600
Contractual Services	1,202,200	1,455,500	1,484,800	1,578,800	1,578,800
Supplies	174,000	189,800	169,800	174,000	174,000
Equipment/Capital Outlay	96,200	130,000	129,100	113,000	113,000
Interdepartment Charges	6,900	44,200	35,800	25,200	25,200
Total Expenditure:	4,612,200	5,492,300	5,492,300	5,598,600	5,598,600

Expenditures By Activity

Director's Office	346,700	309,400	308,400	324,700	324,700
Fiscal Management	792,000	882,500	849,400	852,700	852,700
Information Technology	1,067,200	1,216,200	1,246,200	1,236,600	1,236,600
Document Management	475,000	551,700	558,600	551,500	551,500
Taxpayer Processing	666,600	792,900	800,300	840,000	840,000
Audit	576,300	652,400	642,200	670,200	670,200
Legal & Collection	557,700	844,200	844,200	869,900	869,900
Compliance, Detention, & Discovery	130,700	243,000	243,000	253,000	253,000
Total Expenditure:	4,612,200	5,492,300	5,492,300	5,598,600	5,598,600

Revenue Commission

	Mayor's Recommended FY2006-2007	Council Approved FY2006-2007
Position Allocation (in Full-Time Equivalents)		
Full-Time	**71**	**71**
Permanent Part-Time	**0**	**0**
Seasonal/Other	**4**	**4**
Total Positions	**75**	**75**
PROGRAMS		
Director's Office		
Full-Time	2	2
Permanent Part-Time	0	0
Seasonal/Other	0	0
Total Positions	2	2
Title		
Director	1	1
Executive Assistant	1	1
Financial Management		
Full-Time	5	5
Permanent Part-Time	0	0
Seasonal/Other	0	0
Total Positions	5	5
Title		
Business Manager I	1	1
Cash Control Assistant	1	1
Revenue Manager	1	1
Administrative Specialist	1	1
Maintenance Worker II	1	1
Revenue Technology		
Full-Time	6	6
Permanent Part-Time	0	0
Seasonal/Other	0	0
Total Positions	6	6
Title		
Analyst II	1	1
Systems Analyst Manager	1	1
Systems Analyst Supvsr	1	1
Systems Analyst	2	2
Systems Engineer II	1	1
Document Management		
Full-Time	13	13
Permanent Part-Time	0	0
Seasonal/Other	1	1
Total Positions	14	14

Title		
Administrative Supvsr II	1	1
Administrative Asst II	1	1
Clerk Typist I	1	1
Info Processing Clerk	6	6
Clerk II	3	3
Mail Room Operator	1	1
Staff Helper/Internal	1	1

Taxpayer Services

Full-Time	17	17
Permanent Part-Time	0	0
Seasonal/Other	2	2
Total Positions	19	19

Title		
Taxpayer Service Rep	5	5
Tax Processing Spec	8	8
Revenue Manager	1	1
Revenue Supvsr	2	2
Receptionist	1	1
Staff Helper/Internal	2	2

Taxpayer Audit

Full-Time	10	10
Permanent Part-Time	0	0
Seasonal/Other	0	0
Total Positions	10	10

Title		
Corporate Tax Auditor	4	4
Tax Audit Supvsr	1	1
Tax Auditor I	1	1
Tax Processing Spec	1	1
Revenue Manager	1	1
Administrative Clerk	1	1
Clerk II	1	1

Legal & Collection

Full-Time	13	13
Permanent Part-Time	0	0
Seasonal/Other	1	1
Total Positions	14	14

Title		
Revenue Administrator	1	1
Revenue Supvsr	2	2
Revenue Coll Spec Trn	1	1
Revenue Collection Spec	8	8
Paralegal	1	1
Staff Helper/Internal	1	1

Compliance		
Full-Time	5	5
Permanent Part-Time	0	0
Seasonal/Other	0	0
Total Positions	5	5
Title		
Tax Auditor I	1	1
Revenue Supvsr	1	1
Revenue Specialist	1	1
Revenue Collection Spec	2	2